## In the Claims

1. (Currently Amended) An FRP panel for an automobile comprising at least two FRP layers separated from each other with a first of the FRP layers on a first surface side and a second of the FRP layers on a second surface side on an opposite side of the first surface, wherein i) the first of the FRP layers and the second of the FRP layers are formed either (1) as an FRP solid plate formed integrally with the first of the FRP layers and the second of the FRP layers or (2) as a structure which has a space between the first of the FRP layers and the second of the FRP layers and in which the space is left intact or a core material is disposed in the space, ii) either of the first and second FRP layers is formed as a lower-strength FRP layer, and the lower-strength FRP layer forms a crushable structure that absorbs impacts to a pedestrian during a collision, wherein differences in strength are provided by one or two or more differences selected from the group consisting of a difference in amount of reinforcing fibers, a difference in property of reinforcing fibers and a difference in orientation of reinforcing fibers, and wherein iii) each of the FRP layers is formed integrally as an FRP solid plate and said difference in strength is provided by providing a high breaking elongation layer on the lower strength FRP layer.

## 2.-14. (Cancelled)

- 15. (Previously Presented) The FRP panel according to claim 1, wherein said difference in strength is provided by introducing a discontinuous part of a reinforcing fiber substrate into at least one reinforcing fiber substrate layer of any one of said first and second FRP layers.
- 16. (Previously Presented) The FRP panel according to claim 15, wherein a plurality of discontinuous parts are provided.
- 17. (Previously Presented) The FRP panel according to claim 15, wherein said discontinuous part extends almost straightly.
  - 18. (Cancelled)
- 19. (Previously Presented) The FRP panel according to claim 1, wherein said high breaking elongation layer comprises a high breaking elongation resin, and said high breaking elongation resin comprises a thermoplastic resin having a low affinity in adhesion with a matrix resin of said FRP layer.

- 20. (Previously Presented) The FRP panel according to claim 19, wherein said high breaking elongation layer comprises a thermoplastic resin film.
- 21. (Previously Presented) The FRP panel according to claim 19, wherein said high breaking elongation layer comprises a multi-layer laminated film.
- 22. (Previously Presented) The FRP panel according to claim 1, wherein said difference in strength is provided by providing a difference in thickness between said first and second FRP layers.
- 23. (Previously Presented) The FRP panel according to claim 4, wherein a difference in planar rigidity against external force is provided between said first and second FRP layers by providing a difference in hardness between a surface and a back surface of said core material.
- (Currently Amended) An FRP panel for an automobile comprising at least two 24. FRP layers separated from each other with a first of the FRP layers on a first surface side and a second of the FRP layers on a second surface side on an opposite side of the first surface, wherein i) the first of the FRP layers and the second of the FRP layers are formed either (1) as an FRP solid plate formed integrally with the first of the FRP layers and the second of the FRP layers or (2) as a structure which has a space between the first of the FRP layers and the second of the FRP layers and in which the space is left intact or a core material is disposed in the space. ii) either of the first and second FRP layers is formed as a lower-strength FRP layer, and the lower-strength FRP layer forms a crushable structure that absorbs impacts to a pedestrian during a collision, wherein differences in strength are provided by one or two or more differences selected from the group consisting of a difference in amount of reinforcing fibers, a difference in property of reinforcing fibers and a difference in orientation of reinforcing fibers, and wherein iii) each of the FRP layers is formed integrally as an FRP solid plate and said difference in strength is further provided by introducing a discontinuous part of a reinforcing fiber substrate, which is a trigger point for breakage, on at least one reinforcing fiber substrate layer of the lower strength FRP layer.

## 25.-30. (Cancelled)

31. (Previously Presented) The FRP panel according to claim 24, wherein said difference in strength is provided by providing a difference in thickness between said first and second FRP layers.

32. (Previously Presented) The FRP panel according to claim 26, wherein a difference in planar rigidity against external force is provided between said first and second FRP layers by providing a difference in hardness between a surface and a back surface of said core material.